

The Bachelor of Science degree in Accounting provides students with the knowledge and skills necessary to obtain a rewarding and challenging professional career in public, private, and non-profit accounting. The curriculum includes courses needed for professional certifications and to pursue graduate-level course work.

By exploring interrelated business topics, students develop the skills needed to overcome issues in today's demanding workplace. Students apply accounting principles to business transactions in order to prepare and interpret financial information for decision making by internal and external stakeholders. To enhance students' expertise, West offers courses in financial and managerial accounting, individual and business taxation, as well as internal and external auditing.

Each state sets forth standards required to be eligible to take the CPA exam and apply for licensure or certification as a CPA. The Certified Management Accountant (CMA) certification requires membership in the Institute of Management Accountants (IMA) as well as education, work experience, and examination requirements. While programs at West are designed with consideration for the standards proposed by the National Association of State Boards of Accounting (NASBA) and the American Institute of Certified Public Accountants (AICPA) and the IMA, West cannot assure that successful graduates will meet their states' or IMA's specific eligibility requirements to take the CPA or CMA exams or apply for licensure or certification as a CPA or CMA. Applicants should check with their appropriate state organization and/or the IMA to determine if the West program, combined with their undergraduate degree, work experience, and any other specific criteria, meets examination and licensing eligibility requirements for the CPA and/or CMA designations. State and/or IMA requirements may vary from the time of admission to program completion. There is no assurance at the time of program completion that the specific jurisdiction's requirements will be consistent with the requirements at the time of admission.

For gainful employment disclosures about this program, visit <http://west.edu/etc/west/gainful-employment/bsacc/Gedt.html>

Program Learning Outcomes

1. Apply accounting concepts and principles to analyze and report business transactions.

2. Develop solutions to contemporary business issues using appropriate skills and techniques.
3. Interpret financial information using quantitative and qualitative methodologies.
4. Utilize technology tools effectively in the changing business environment.
5. Communicate professionally in business situations to support strategic decision making by internal and external stakeholders.
6. Demonstrate how ethical decision-making processes impact stakeholders and results.

Required Course of Study

General Education Core Requirements - 51 credits

Elective Courses - 18 credits

Major Requirements - 48 credits

Capstone - 3 credits

Credits Required for Degree: 120

Major Course Descriptions

Major Requirements – 48 credits

ACC 203 Foundations of Accounting II*

This course continues to explore the concepts of the financial accounting process. Students will prepare and analyze financial statements. Topics include accounting practices and the accounting cycle.

*Prerequisite: ACC 202

ACC 304 Intermediate Accounting I*

This course addresses theory and techniques necessary to generate financial reporting. Students will apply the accounting concepts and principles to analyze and report various business transactions.

*Prerequisite: ACC 203 or ACC 302

ACC 306 Intermediate Accounting II*

This course addresses theory and techniques to analyze and report complex business transactions. Students will apply accounting concepts to the workplace.

*Prerequisite: ACC 304

ACC 313 Managerial Accounting and Decision Making*

This course introduces the use of internally generated accounting information for decision making, control, and motivation. Students gain an understanding of cost behavior and responsibility in accounting for proper cost management. Topics include budgeting, cost control, and product costing.

*Prerequisite: ACC 203

ACC 315 External Auditing*

This course investigates the role of audits in business and their importance to corporate governance. Students learn the process of auditing while adhering to Generally Accepted Auditing Standards (GAAS). Topics include corporate ethics, legal liability, statistical sampling techniques, and risk assessment.

*Prerequisite: ACC 306

ACC 321 Individual Taxation*

This course focuses on the current individual federal tax structure. Students utilize techniques for tax preparation including gross income calculations, deductions, and losses.

*Prerequisite: ACC 203

ACC 405 Accounting Information Systems*

This course provides an overview of accounting information systems and the role they play in the accounting environment covering topics such as computerized accounting and electronic commerce applications. Emphasis is placed on developing the students' abilities to understand the processing of accounting data and the controls that are needed to assure accuracy and reliability of the data processed by the accounting system.

*Prerequisite: ACC 306

ACC 407 Governmental and Non-Profit Accounting*

This course introduces the accounting procedures for governmental and non-profit entities. Themes include account groups, fund accounting, budgets, and annual financial reports.

*Prerequisite: ACC 203

ACC 414 Internal Auditing and Fraud Examination*

This course explores internal auditing procedures as they relate to internal control and fraud protection. Students will research current issues in ethical decision making and the impact on corporate governance and stakeholders.

*Prerequisite: ACC 315

ACC 451 Business Taxation*

This course investigates business income taxation as it relates to current federal tax laws. Students will learn the difference between financial and taxable income, and will be exposed to taxation of Chapter C Corporations and Pass-through entities such as Partnerships and Chapter S Corporations with an emphasis on tax preparation.

*Prerequisite: ACC 321

ACC 460 Advanced Accounting*

This course presents the concepts required for advanced accounting procedures for corporations and partnerships. Subjects include mergers, acquisitions, consolidated financial statements and foreign currency transactions.

*Prerequisite: ACC 316

FIN 317 Financial Management*

This course introduces students to the theories and concepts of financial management and the role of financial managers. Students gain insight into the effects of financial decisions on cash flow and franchise value as well as how choices are influenced by risk analysis. Topics include financial statements, asset management, capital markets, and interest rates.

*Prerequisite: ACC 200 or ACC 203

MGT 252 Political, Legal, and Ethical Issues in Business

This course explores how government policies and regulations affect business management, business transactions, and personnel management. Students explore how to balance corporate and community commitments while maintaining a successful business model. Subjects include key legal functions affecting business operations, ethical business practices, contracts, management of business property (personal and intellectual), product liability, labor relations, and personnel management.

MGT 370 Operations Management*

This course provides a thorough investigation of how an organization manages its activities, decisions, and responsibilities. Students learn quantitative methods for achieving success as an operations manager, as well as within an operating department. Topics include corporate and operational strategies, scheduling, forecasting, logistics, and customer satisfaction.

*Prerequisite: RES 211

MGT 452 Managerial Communication

This course addresses basic communication theories and examines the key concepts that contribute to effective managerial and organizational communication. Students engage in activities designed to improve professional writing, speaking, and presentation skills.

MKT 308 Marketing Management

This course illustrates the importance of marketing in modern global business and introduces critical strategies for success. Students learn to manage internal resources while fostering external relationships with vendors, partners, and customers. Topics include marketing plan components, product introduction and promotion, market segmentation, pricing, and distribution channels.

Capstone Course Descriptions

Capstone – 3 credits

ACC 485 Accounting Capstone*

This course combines the knowledge and skills learned in the General Education and Common Body of Knowledge classes with the functional, theoretical, and technical skills acquired in the accounting major classes. Through project-based assignments, students apply the theories and skills utilized throughout the program to real-world scenarios. Subjects incorporated in these assignments can include financial reporting, auditing, taxation, accounting information systems, and managerial decision-making.

*Prerequisite: 114 credits